



# FORM 1096

Understanding IRS Form 1096  
Annual Summary and Transmittal of  
U.S. Information Returns



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## WHAT IS FORM 1096?

Form 1096, Annual Summary and Transmittal of U.S. Information Returns, is used as a “cover sheet” to various types of other forms only when submitting a paper filing to the IRS. It also serves as a summary of the information being filed.

Use Form 1096 to transmit paper Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G to the Internal Revenue Service.

## WHEN IS FORM 1096 USED?

IRS Form 1096 is only required when submitting a paper filing to the IRS with the supporting form type forms.

You do not need to include a Form 1096 when E-filing. One of the advantages of using an approved IRS transmitter is they will be able to generate Form 1096 for your business without using a physical form.

Using the e-Filing system is encouraged for faster results and saves you a step since this form is not filled out when being transmitted to the IRS.

## WHAT ARE THE DEADLINES FOR FORM 1096?

Form Type	Paper Filing Deadline
Form 1099-NEC	January 31 <sup>st</sup>
Forms 1097, 1098, 1099 (excluding NEC), 3921, 3922, and W-2G	February 28 <sup>th</sup>
Form 5498	May 31 <sup>st</sup>

## IS THERE A MAXIMUM FORM COUNT FOR PAPER FILING?

Yes, the IRS has a 250-form count threshold when submitting a paper filing. This threshold applies to each form type separately. Once a business is past the threshold they must file electronically.

However, there is an exception to this rule. Forms 1099-QA and 5498-QA can only be filed on paper, regardless of the number of returns.

## WHERE TO MAIL 1096 PAPER FILING?

Make sure to include a transmittal Form 1096 when choosing to paper file and only include Copy A of the Forms.

Determining where to send your filing is dependent upon the filer’s address, specifically the state. Find your state in the graphic below to get the correct IRS mailing address for your filing.

### MAIL IN 1096 & 1099 BY STATE

Internal Revenue Service  
Austin Submission Processing Center  
P.O. Box 149213  
Austin, TX 78714

- Alabama
- Arizona
- Arkansas
- Delaware
- Florida
- Georgia
- Kentucky
- Maine
- Massachusetts
- Mississippi
- New Hampshire
- New Jersey
- New Mexico
- New York
- North Carolina
- Ohio
- Texas
- Vermont
- Virginia

Department of the Treasury  
IRS Submission Processing Center  
P.O. Box 219256  
Kansas City, MO 64121-9256

- Alaska
- Colorado
- Hawaii
- Idaho
- Illinois
- Indiana
- Iowa
- Kansas
- Michigan
- Minnesota
- Missouri
- Montana
- Nebraska
- North Dakota
- Oklahoma
- Oregon
- South Carolina
- South Dakota
- Tennessee
- Utah
- Washington
- Wisconsin
- Wyoming

Department of the Treasury  
IRS Submission Processing Center  
1973 North Rulon White Blvd.  
Ogden, UT 84201

- California
- Connecticut
- Washington, D.C.
- Louisiana
- Maryland
- Pennsylvania
- Rhode Island
- West Virginia

Internal Revenue Service  
Austin Submission Processing Center  
P.O. Box 149213  
Austin, TX 78714

If your legal residence or principal place of business or principal office or agency is outside the United States, file with this address.

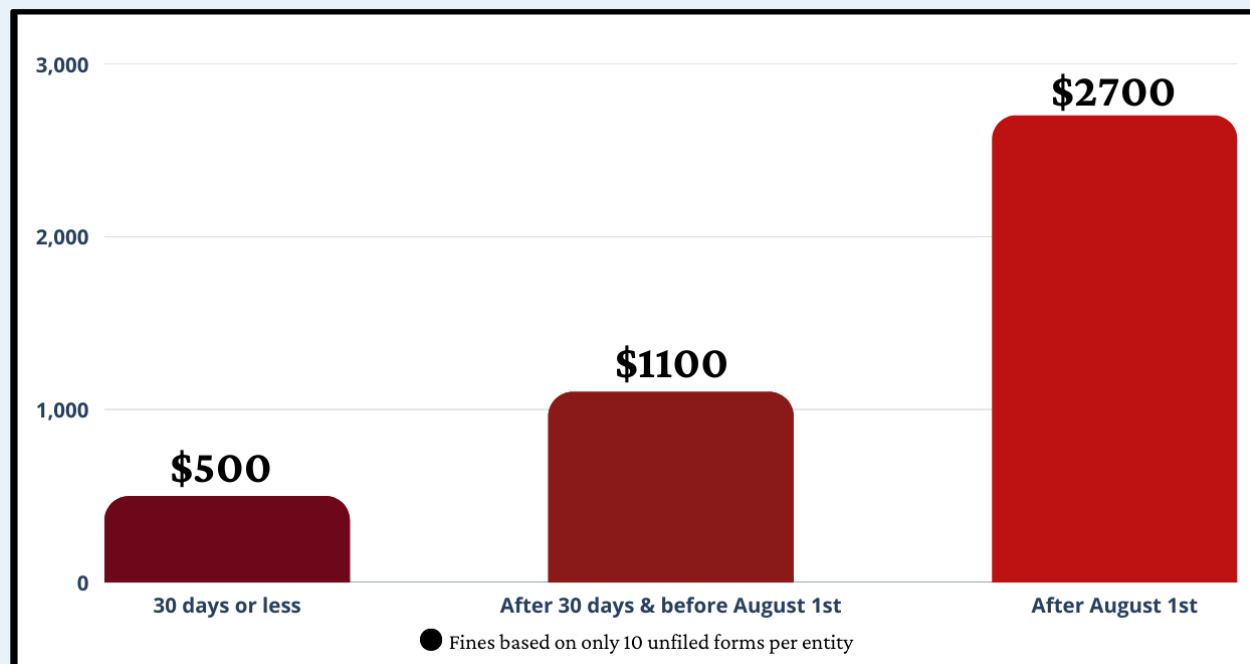
## WHAT ARE THE PENALTIES FOR NOT FILING?

If required to file supporting 1096 form types and fail to do so by the deadline, then you may be subject to penalties.

The amount for these penalties is based upon when the information returns were filed. They are as follows:

Within 30 Days of Deadline	\$50 per form
More Than 30 Days & Before August 1 <sup>st</sup>	\$110 per form
After August 1 <sup>st</sup> , or Fail to File	\$290 per form

Check out the graphic below to see how quickly fines can accumulate based on a small sample size of only 10 forms the business should have filed.



## Import Data in Your Format

### Support for Popular Payroll Providers

We support data imports from ADP, Sage, UltiPro, InSperty and we are continually adding new formats.

### We Support Quickbooks Online

Import your data directly from QBO.

### Upload Your IRS Files Directly to Us

Simply drag and drop your IRS ACA files into BoomTax and be ready to file in 5 minutes or less!



## Recipient Copies Made Easy

### Print & Mail Service

We can print, fold, stuff, affix postage and mail all of your forms for you from a HIPAA compliant facility.

### E-Delivery

Electronic consent and delivery that meets IRS guidelines.

### Self Service Print & Mail

Print mailable PDFs from your own printer.

NAME / EMAIL	STATUS
Jane Cooper jane.cooper@example.com	Mailed
Kristin Watson kristin@company.com	Mailed
Tom Cook tom.cook@company.com	E-Delivered

## Hands Off E-Filing

### No Training Needed

Simply click 'E-file' on your filing and we will take care of the rest.

### We Keep You in the Loop

We constantly check on the status of your filing and we send you email updates as your filing is processed.

### Free Unlimited Corrections

We offer free unlimited corrections for all filings.

OA	Oceanic Airlines Mountain View, CA	Accepted
SC	Sterling Cooper Austin, TX	Accepted
BM	Black Mesa Redmond, WA	Accepted
RE	Rand Enterprises Phoenix, AZ	Accepted

